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APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
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10/686,873

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Thomas L. Goldsmith

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10/17/2008

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EXAMINER

DANNEMAN, PAUL

ART UNIT

PAPER NUMBER

3627

MAIL DATE

DELIVERY MODE

10/17/2008

PAPER

**Please find below and/or attached an Office communication concerning this application or proceeding.**

The time period for reply, if any, is set in the attached communication.

### Office Action Summary

**Application No.**

10/686,873

**Applicant(s)**

GOLDSMITH ET AL.

**Examiner**

PAUL DANNEMAN

**Art Unit**

3627

-- The MAILING DATE of this communication appears on the cover sheet with the correspondence address --  
**Period for Reply**

A SHORTENED STATUTORY PERIOD FOR REPLY IS SET TO EXPIRE 3 MONTH(S) OR THIRTY (30) DAYS, WHICHEVER IS LONGER, FROM THE MAILING DATE OF THIS COMMUNICATION.

- Extensions of time may be available under the provisions of 37 CFR 1.136(a). In no event, however, may a reply be timely filed after SIX (6) MONTHS from the mailing date of this communication.
- If NO period for reply is specified above, the maximum statutory period will apply and will expire SIX (6) MONTHS from the mailing date of this communication.
- Failure to reply within the set or extended period for reply will, by statute, cause the application to become ABANDONED (35 U.S.C. § 133). Any reply received by the Office later than three months after the mailing date of this communication, even if timely filed, may reduce any earned patent term adjustment. See 37 CFR 1.704(b).

**Status**

- 1) ☒ Responsive to communication(s) filed on 13 June 2008.
- 2a) ☒ This action is **FINAL**. 2b) ☐ This action is non-final.
- 3) ☐ Since this application is in condition for allowance except for formal matters, prosecution as to the merits is closed in accordance with the practice under *Ex parte Quayle*, 1935 C.D. 11, 453 O.G. 213.

**Disposition of Claims**

- 4) ☒ Claim(s) 1-6 is/are pending in the application.
- 4a) Of the above claim(s) \_\_\_\_\_ is/are withdrawn from consideration.
- 5) ☐ Claim(s) \_\_\_\_\_ is/are allowed.
- 6) ☒ Claim(s) 1-6 is/are rejected.
- 7) ☐ Claim(s) \_\_\_\_\_ is/are objected to.
- 8) ☐ Claim(s) \_\_\_\_\_ are subject to restriction and/or election requirement.

**Application Papers**

- 9) ☒ The specification is objected to by the Examiner.
- 10) ☐ The drawing(s) filed on \_\_\_\_\_ is/are: a) ☐ accepted or b) ☐ objected to by the Examiner.
- Applicant may not request that any objection to the drawing(s) be held in abeyance. See 37 CFR 1.85(a).
- Replacement drawing sheet(s) including the correction is required if the drawing(s) is objected to. See 37 CFR 1.121(d).
- 11) ☐ The oath or declaration is objected to by the Examiner. Note the attached Office Action or form PTO-152.

**Priority under 35 U.S.C. § 119**

- 12) ☐ Acknowledgment is made of a claim for foreign priority under 35 U.S.C. § 119(a)-(d) or (f).
- a) ☐ All b) ☐ Some \* c) ☐ None of:
1. ☐ Certified copies of the priority documents have been received.
  2. ☐ Certified copies of the priority documents have been received in Application No. \_\_\_\_\_.
  3. ☐ Copies of the certified copies of the priority documents have been received in this National Stage application from the International Bureau (PCT Rule 17.2(a)).

\* See the attached detailed Office action for a list of the certified copies not received.

**Attachment(s)**

- 1) ☐ Notice of References Cited (PTO-892)
- 2) ☐ Notice of Draftsperson's Patent Drawing Review (PTO-948)
- 3) ☐ Information Disclosure Statement(s) (PTO/SF/ICE)
- 4) ☐ Interview Summary (PTO-413)
- 5) ☐ Notice of Informal Patent Application
- 6) ☐ Other: \_\_\_\_\_
- Paper No(s)/Mail Date \_\_\_\_\_

## DETAILED ACTION

### Response to Amendment

1. This action is in reply to Applicant's response filed 13 June 2008, to the first office action.
2. Applicant has amended independent Claims 1, 4 and 5.
3. All pending Claims 1-6 have been examined.

### Response to Arguments

4. Applicant's arguments are directed to the amended claims rendering the arguments moot.

### Specification

5. The amendment filed on **13 June 2008** is objected to under 35 U.S.C. 132(a) because it introduces new matter into the disclosure. 35 U.S.C. 132(a) states that no amendment shall introduce new matter into the disclosure of the invention. The added material which is not supported by the original disclosure is as follows: **Claim 5** as amended includes ***"by liquidation"*** and ***"estimating a third tax consequence from selling goods by auction and donating the proceeds thereof"*** both of which are not supported by the Specification.

Applicant is required to cancel the new matter in the reply to this Office Action.

### Claim Rejections - 35 USC § 112

6. The following is a quotation of the first paragraph of 35 U.S.C. 112:  
  
The specification shall contain a written description of the invention, and of the manner and process of making and using it, in such full, clear, concise, and exact terms as to enable any person skilled in the art to which it pertains, or with which it is most nearly connected, to make and use the same and shall set forth the best mode contemplated by the inventor of carrying out his invention.

7. **Claim 5** is rejected under 35 U.S.C. 112, first paragraph, as failing to comply with the written description requirement. The claim(s) contains subject matter which was not described in the specification in such a way as to reasonably convey to one skilled in the relevant art that the inventor(s), at the time the application was filed, had possession of the claimed invention. **Claim 5** as amended includes *“by liquidation”* and *“estimating a third tax consequence from selling goods by auction and donating the proceeds thereof”* both of which are not supported by the Specification.

***Claim Rejections - 35 USC § 103***

8. **Claim 1** is rejected under 35 U.S.C. 103(a) as being unpatentable over Lomangino, US 2002/0052756 A1 in further view of Johnson et al., US 2001/0037275 A1, henceforth known as Johnson.

**Examiner's Note:** Applicant has amended Claims 1 and 4 with Optional Language (“or”). Language that suggest or makes optional but does not require steps to be performed or does not limit a claim to a particular structure does not limit the scope of a claim or claim limitation (MPEP § 2106 II C).

**Claim 1:**

With regard to the limitations:

- ***Compiling donor attributes.***
- ***Compiling donatable goods attributes.***
- ***Compiling requestors attributes.***
- ***Compiling a list of requests for donatable goods.***
- ***Matching a donor to a requestor based on the donatable good.***
- ***Estimating tax consequence for a donor and support for a decision to donate.***

Lomangino in at least paragraph [0002] discloses a computerized system for forming a computer based network of donor and recipient members for facilitating the donations of goods from donors to recipients. Lomangino in at least paragraph [0018 and 0019] further discloses that recipients are categorized and donors as well as recipients are required to register. Lomangino in at least

paragraph [0051 and 0070] further discloses a link to a web site with a list of items under a category "Urgent Requests." Lomangino in at least paragraph [0020] further discloses the matching of a particular item to an eligible category of recipients and after a predetermined time making the good available to an undesignated class of recipient. Therefore, it would be obvious, at the time of invention, to one of ordinary skill to determine that Lomangino compiles and classifies donors and recipients based on some attributes, goods are also categorized and listed. Lomangino does not specifically disclose estimating a donor's tax consequence per se, in paragraph [0071] discloses a donor receiving a receipt for tax purposes. However, Johnson in at least paragraph [0037], Fig.4 and Fig.5 discloses an invention that provides easy access to sophisticated evaluation tool for choosing gifts that maximize tax-efficient giving and ease the transferring of assets to a charity. Johnson in at least paragraph [0039] further discloses a donor requesting that his portfolio be analyzed and then being provided with a list of assets which can be donated and result in donors maximizing their tax savings. Therefore, it would be obvious, at the time of invention, for a user of ordinary skill to be motivated to combine Lomangino's registering and classifying donors and recipients with Johnson's Donor Advised Organizations (paragraph [0008 and 0035]) and the estimated tax consequence features of Johnson to provide donor's with an easy to use donation vehicle which meets recipients' needs for a charitable donation and maximizes a donor's tax benefit.

9. **Claims 2-6** rejected under 35 U.S.C. 103(a) as being unpatentable over Lomangino and Johnson as applied to claim1 above, and further in view of IRS Form 990, IRS Pub 542 and IRS Pub 526.

**Claims 2-6:**

With regard to the limitations:

- ***Estimating a tax consequence of selling goods.***
- ***Estimating a tax consequence of donating goods***
- ***Providing support of a decision whether to donate the goods.***
- ***Indicate date for disposition of the goods.***

Lomangino in at least paragraph [0071] discloses providing a donor with a receipt that can be used for tax purposes but without any information related to the tax consequences. Johnson in at least paragraph [0008 and 0035] discloses Donor Advised Organizations (DAO) and the estimating of tax consequences (paragraph [0097 – 0128] related to the timely donation of assets and in paragraph [0020] discloses that Donor Advised Organizations (DAO) are IRS 501c organizations. IRS Form 990 on page 1 (Contributors Required to be listed on Part 1) clearly discloses that 501c organizations that meet certain guidelines are required to list every contributor who directly or indirectly donated money, securities, or any other type of property totaling \$5,000 or more for the year. IRS Publication 542 in at least page 5 (Charitable Contributions) discloses that corporations can claim a limited deduction for cash or other property for contributions made to qualified organizations as listed in IRS Publication 526. IRS Pub 526 in at least page 12 (Records to Keep) discloses that an organization that receives a contribution and or goods or services exceeding \$75 must provide a written statement to the donor. IRS Pub 526 in at least page 6-7 (Determining Fair Market Value) for property contributions and throughout the IRS Pub 526 lists contributions which are eligible for favorable tax treatment.

- ***Estimating and comparing a third tax consequence from selling goods by auction and donating the proceeds.***

Johnson in at least paragraphs [0064 and 0065] discloses the system calculating what a donor can save in state and federal taxes by giving stock to charity.

Therefore, it would be obvious, at the time of the, to one of ordinary skill to combine Lomangino/Johnson's well known elements for facilitating the donation of assets invention with the well known elements of the IRS publications regarding the requirements and options of dealing with the tax consequences regarding the donation of assets to charitable organizations and achieving the predictable results of the combination.

#### **Conclusion**

10. **THIS ACTION IS MADE FINAL.** Applicant is reminded of the extension of time policy as set forth in 37 CFR 1.136(a).

A shortened statutory period for reply to this final action is set to expire THREE MONTHS from the mailing date of this action. In the event a first reply is filed within TWO MONTHS of the mailing date of this final action and the advisory action is not mailed until after the end of the THREE-MONTH shortened statutory period, then the shortened statutory period will expire on the date the advisory action is mailed, and any extension fee pursuant to 37 CFR 1.136(a) will be calculated from the mailing date of the advisory action. In no event, however, will the statutory period for reply expire later than SIX MONTHS from the mailing date of this final action.

11. Any inquiry concerning this communication or earlier communications from the examiner should be directed to PAUL DANNEMAN whose telephone number is (571)270-1863. The examiner can normally be reached on Mon.-Thurs. 6AM-5PM Fri. off.

If attempts to reach the examiner by telephone are unsuccessful, the examiner's supervisor, Florian Zeender can be reached on 571-272-6790. The fax phone number for the organization where this application or proceeding is assigned is 571-273-8300.

Information regarding the status of an application may be obtained from the Patent Application Information Retrieval (PAIR) system. Status information for published applications may be obtained from either Private PAIR or Public PAIR. Status information for unpublished applications is available through Private PAIR only. For more information about the PAIR system, see <http://pair-direct.uspto.gov>. Should you have questions on access to the Private PAIR system, contact the Electronic Business Center (EBC) at 866-217-9197 (toll-free). If you would like assistance from a USPTO Customer Service Representative or access to the automated information system, call 800-786-9199 (IN USA OR CANADA) or 571-272-1000.

/Paul Danneman/

Examiner, Art Unit 3627

5 October 2008

/F. Ryan Zeender/  
Supervisory Patent Examiner, Art Unit 3627